

# 2025 Sharing Information on Progress **(SIP) Report**

Ingolstadt School of Management

September 2025

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## About the Principles for Responsible Management Education (PRME)

The Principles for Responsible Management Education (PRME) is a United Nations-supported initiative founded in 2007 that aims to raise the profile of sustainability in their classrooms through Seven Principles focused on serving society and safeguarding our planet.

PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the Sustainable Development Goals (SDGs) and aligning academic institutions with the work of the UN Global Compact. Driven by its mission to transform management education, PRME equips today's business students with the understanding and ability to deliver change tomorrow. As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the United Nations and management-related higher education institutions.



“*The PRME initiative was launched to nurture responsible leaders of the future. Never has this task been more important. Bold leadership and innovative thinking are needed to achieve the Sustainable Development Goals (SDGs).*

**Antonio Guterres**

Secretary-General (2017 - Present)

United Nations

”

## Principles of PRME



### Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.



### Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.



### Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



### Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.



### Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.



### Practice

We adopt responsible and accountable management principles in our own governance and operations.



### Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

## The Sustainable Development Goals (SDGs)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all – laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of Agenda 2030 are 17 Sustainable Development Goals (SDGs) and 169 related targets that address the most important economic, social, environmental and governance challenges of our time. The SDGs clearly define the world we want – applying to all nations and leaving no one behind. Successful implementation of the SDGs will require all players to champion this agenda; the role of higher education is critical to this.





# Getting Started

This section provides foundational information about Ingolstadt School of Management, including key details and basic institutional data.

## Mission

At WFI, “business and economics oriented toward people” is at the center of our activities. Our students are our greatest asset, and our activities are designed to develop their potential to the fullest. We promote their development to become responsible individuals with a global mindset so that they can have a meaningful and lasting impact on business and society. Through our excellence in knowledge creation and transfer we provide creative insights and solutions for sustainable and ethically responsible action in companies, the economy and society. Our tight-knit community of faculty, students, and alumni embody and share this WFI Spirit nationally and internationally.

## Vision

We aim to be an institution of excellence that educates, nurtures, and develops ethical, responsible individuals to have a sustainable and enduring impact on business, the economy, and society, through our research, teaching, and knowledge transfer.

## Strategy

### Strategy of WFI

Developed with the active and broad participation of our stakeholders, our strategic plan has **six strategic pillars**:

1. *High Quality Study Programs and Teaching Excellence*: We create, mentor and prepare students who are ready to take an active, responsible, and leading role in the future of society and organizations.
2. *Relevant, Impactful Research and Nurturing Young Scientists*: We conduct research that addresses key problems facing organizations, institutions, and society, and develop the next generation of thoughtful and productive researchers.
3. *Internationalization and a Global Mindset*: We attract high potential international students, increase student mobility, and enable our faculty, staff and students to cultivate a global mindset.
4. *Organizational and Operational Excellence*: We create, maintain, and enhance operational excellence across all departments and functions to optimally support our student recruitment, teaching, student engagement, research, and administrative processes.
5. *Social Impact and Partnerships with our Humanistic, Ethical and Sustainable Approach*: We endeavor to elevate our social mission through our research, teaching, and outreach within our immediate and extended community.

6. *Family Friendliness, Equality and Diversity*: We are committed to building an inclusive, supportive, collaborative, and communicative culture with family friendly policies, and an emphasis on equal opportunity and diversity.

The digitization in business and society and the increasing importance of ethics and sustainability entail new qualification profiles for the job market and an increasing importance of inter-faculty and international networking. This is reflected in the orientation of **new degree programs, specializations and certificate programs** that address the interplay of four core topics within the Faculty: Management, Digitalization, Sustainability and Engagement/Society/Responsibility, in line with the central importance of ethical aspects in all of WFI's study programs.

The same topics are addressed by our **research priorities**:

- Digital and data-driven business: Individuals & new technologies
- Sustainability: Entrepreneurial practice, behavioral incentives and framework conditions for a better future
- Questions relating to the future of the economy: Evidence-based evaluation of new technologies, social norms and state intervention.

Centrals projects of the Faculty are the further development of the study programs and the accreditation by AACSB.

## Graduates & Enrollment


2024 Statistics	Number
Graduates	218
Faculty & Staff at the University	1143
Faculty & Staff at the Institution	90
Student Enrollment at the University	4925
Student Enrollment at the Institution	825
Undergraduate Attendance	254





2024 Statistics	Number
Masters-Level Postgraduate Attendance	483
Doctoral Student Attendance	62
Certificate, Professional Development, or Continuing Education Attendance	26

## Degrees Offered

### Bachelor Programs

 Bachelor of Science (B.Sc. or B.S.)











### Masters Programs

 Master of Business Administration (M.B.A.)  Master of Science (M.Sc. or M.S.)

## Undergraduate Degree Programmes

 BWL B.Sc.  D3B B.Sc.  SBE B.Sc.

## Masters Degree Programmes

 BWL M.Sc. - FACT  BWL M.Sc. - BAOR  BWL M.Sc. - DICE  BWL M.Sc. - ENTRE  
 BWL M.Sc. - MARKT  BWL M.Sc. - INTERNATIONAL  Business & Psychology M.Sc.  
 Taxation M.Sc.  Responsible Innovation in Firms and Society (Summer School)  
 Management Simulation im Tourismus (Winter School)

## Postgraduate Degree Programmes

 Doktorandenstudium

## Certificates, Professional Development, or Associate Programmes

- 📄 Certificate Program "Sustainability in Business"
- 📄 Certificate Program "Digitalization in Business"
- 📄 Certificate Program "WFI Consulting Badge"
- 📄 Master of Business Administration (MBA for Working Professionals)



# Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.

## Letter of Commitment



KATHOLISCHE UNIVERSITÄT  
EICHSTÄTT-INGOLSTADT



### Letter of Commitment

The Ingolstadt School of Management (Wirtschaftswissenschaftliche Fakultät Ingolstadt, WFI) is one of eight faculties of the Catholic University of Eichstätt-Ingolstadt (KU), the only Catholic university in the German speaking area. Compared to other business faculties, WFI is relatively small and heterogeneous. It includes 20 chairs covering business administration, economics, statistics, business informatics, ethics, and law. WFI is also home to the Center for Business Languages and the Center for Entrepreneurship. The latter deals with current research questions of entrepreneurship in an interdisciplinary context and provides an interface between geography and economics.

The excellent student-teacher ratio of 11:1 enables us to offer individualized study programs, adjust to students' preferences, and stay in close contact with our students. International lecturers, exchange programs, and double degrees with universities worldwide and industry partnerships open up new perspectives for our students. These perspectives and the ethical orientation in research and teaching contribute to the special commitment of the members and graduates of our Faculty to society, including numerous student initiatives and organizations.

We place a strong emphasis on transfer as a dynamic dialogue and active cooperation process with external partners that enables us to apply our research results, findings and methods to relevant issues in business, society, politics and culture, while integrating practical experience into our research and teaching processes. This holistic approach promotes application orientation, strengthens the relevance of our work, and contributes to the Faculty's social responsibility.

WFI is committed to engaging in a continuous process of improvement in the application of the Principles for Responsible Management Education, reporting on progress to all stakeholders, and exchanging effective practices with other academic institutions. We understand that our own organizational practices should serve as an example of the values and attitudes we convey to our students. Furthermore, we would like to encourage other academic institutions and associations to adopt and support these principles.

We know that academic research, as well as education, is an ongoing process. Hence, we are glad to present our current activities and future perspectives to all persons of interest. In the past two years, we have introduced new certificate programs covering RME topics, a new double-degree program for Bachelor's students, Erasmus+ Blended Intensive Programs, expanded action learning methods, increased the percentage of female professors at the Faculty and made progress on RME-related research and taken further steps toward international accreditation.



KATHOLISCHE UNIVERSITÄT  
EICHSTÄTT-INGOLSTADT



INGOLSTADT  
SCHOOL OF  
MANAGEMENT

The PRME and the progress reports of other participating institutions have helped us in these endeavors by providing orientation and concrete examples for the integration and promotion of the PRME in teaching, research, and the dialogue with our partners and the public. Therefore, we look forward to our continued work in implementing the PRME in all areas.



Prof. Dr. André Habisch  
Dean | Ingolstadt School of Management

## Definition of Purpose

As part of a Catholic university, we place “business and economics oriented toward people” at the heart of our mission . We strive for excellence in educating and developing ethical, responsible individuals who create lasting, sustainable impact in business, the economy, and society.

## Institutional Engagement

**76% - 100%**

of faculty at Ingolstadt School of Management actively contribute to our work with PRME, advancing responsible management education, or addressing sustainable development challenges through their work.



# Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.



## How We Define Values

We build our research and teaching on academic excellence, a human-centred perspective, and a commitment to an ethical and sustainable economy. We integrate ethics across all study programs and attract high potential international students to foster a culture of integrity, diversity, and global responsibility, in everything we do.

## Who Champions Responsible Management Education at Our Institution

- ❖ Centralized sustainability office
- ❖ Disciplinary efforts within business school
- ❖ Individual leader
- ❖ Interdisciplinary efforts across business school
- ❖ Interdisciplinary efforts across parent organization
- ❖ Research or issue group, society, or club leading sustainability efforts
- ❖ Senior leadership office
- ❖ Student contributor

## Student Engagement

**26% - 50%** of students at Ingolstadt School of Management actively contribute to our work with PRME, advancing RME, or addressing sustainable development challenges through their work.

## Celebrating Values

The following demonstrates a way in which our institution celebrates values in various specializations.

### The importance of ethics teaching at the WFI

At WFI – Ingolstadt School of Management, values such as ethics, responsibility, and integrity are at the heart of our academic culture. As the first university in Germany to establish a professorship in business ethics, WFI has a longstanding tradition of embedding ethical reflection in management education.



Through courses like our seminar in Experimental Business Ethics, students experience ethical theories in practice, engage in critical dialogue, and learn to connect ethical reasoning with economic decision-making. In this way, WFI actively celebrates and strengthens its commitment to values-driven education in line with the PRME principles.

**Martin Mehl**

**(research associate at the Chair of Economic Ethics and Social policy; board member of the WFI alumni association IN Kontakt)**



# Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



## How We Define Teach

We empower students through innovative, international, and sustainability-focused teaching. Our high-quality programs integrate responsible management, action learning, and co-creation. With courses like “Studium.Pro” and degree programs like “Sustainability in Business and Economics”, we foster global, ethical leadership and enable students to become agents of meaningful change in business and society.

## Courses that support RME

Ingolstadt School of Management reports 2 courses in 2024 that support responsible management education and sustainable development goals.

### Management Simulation in Tourism

| 88-000-SPDis101-H-0921

The basis for this interactive seminar is a business game with group work, which has to be run as a real business with real Key Performance Indicators (KPIs). Students from different disciplines and countries work together in intercultural teams to create a business plan and marketing strategy for a fictitious hotel. The teaching units address both theoretical and practical concepts. The course combines virtual and real-life components, in which students demonstrate their strategic thinking, time management, creativity and communication skills. The cooperation with international partners represents an added value of the module and is reflected in the intercultural knowledge transfer of the underlying student teams. The shared experience is enriched not least by activities such as excursions, creative presentation formats and unforeseen challenges - an immersive learning journey in which the students immerse themselves and grow out of in a transformative way. Students can participate in different roles: - as a member of a competing team - as a student coach (esp. for students who participated as a member of a competing team in a previous round) - as a member of the media team.

In all roles, the students will improve their entrepreneurial and intercultural skills; By participating as a member of a competing team, students will: - Develop a strategy for a touristic institution in a competitive business environment; - Analyze a product portfolio; - Coordinate within the team and define functions within the team; - Improve their entrepreneurial and intercultural skills; - Apply operational and financial planning and information systems; - Break down strategy into operational decisions and activities – including purchasing and sales activities, recruiting and managing staff, investing in renovations and services, and marketing; - Learn crisis communication; - Develop marketing instruments (product logo, claim, advertising presence); - Present their ideas to customers and competitors at a trade fair; - Analyze competitors in the market. By participating as student coach, students will: - Engage in the organization of the winter school - Organize team-building events for other participants - Advise the student team - Provide assistance to guest students and guest coaches - Observe and assess the marketing and other activities of the competing student teams - Present

tasks and scores in front of all participants of the winter school - Document the workflow of the winter school from planning to implementation and follow-up - Reflect on their own role and what they have learned. By participating as a member of the media team, students will: - Use media tools (film and photography) to document the winter school - Interview and record in film both participants and coaches - Engage in the organization of the winter school - Advise the competing student teams regarding the development and implementation of their marketing strategy - Observe and assess the marketing and other activities of the competing student teams - As part of the media team, produce a video documenting the project week to be screened during the final event.



## Social Innovation II: Pro-Bono-Case

| 88-021-SRI04-S-SE-0824.20242.001 88-021-ETH20-S-SE-0408.20251.001

Students on the course receive an introduction to key concepts of entrepreneurship. The course covers: • Teamwork, presentation skills, ability to co-operate with external managers and groups. • Overview of dimensions of (regional) sustainability and policy. • Understanding the specific contribution of entrepreneurs and consultants to the realisation of sustainability goals in a region (including their own role in it). • Various dimensions of sustainable regional development are reflected upon (personal and organisational aspects, ESG, social capital), perceived in their interrelationships and integrated into proposed strategies

• Students on the course receive an introduction to key concepts of entrepreneurship. • Teamwork, presentation skills, ability to co-operate with external managers and groups. • Overview of dimensions of (regional) sustainability and policy. • Understanding the specific contribution of entrepreneurs and consultants to the realisation of sustainability goals in a region (including their own role in it). • Various dimensions of sustainable regional development are reflected upon (personal and organisational aspects, ESG, social capital), perceived in their interrelationships and integrated into proposed strategies.



## Teaching Awards

In 2024, 3 awards were given to faculty and educators at Ingolstadt School of Management.

## **WFI Highlight for Teaching 2023/24**

**Granter:** WFI

**Grantee:** Veronika Wachsländer

### **Award Description:**

With the WFI Highlight, we celebrate our successes in the areas of research, teaching, and transfer, and honor the commitment of our student and alumni talent by recognizing them with the WFI Highlights. Veronika Wachsländer was honored for her exceptional commitment to teaching statistics and probability theory during her time at the Chair of Statistics and Quantitative Methods. The jury highlighted her ability to convey complex topics clearly and foster a strong sense of community among students. Her goal is to make statistics, often perceived as difficult, more accessible.

## **WFI Highlight for Teaching 2024/25**

**Granter:** WFI

**Grantee:** Prof. Alexander Danzer, PhD

### **Award Description:**

The WFI Highlight recognized Prof. Alexander Danzer, PhD, for his outstanding contributions to teaching and administration, particularly for the introduction and advancement of the "Sustainability in Business and Economics" and "Business and Psychology" programs, alongside the creation of three new certificate programs, namely "Sustainability in Business", "Digitalization in Business", and the "WFI Consulting Badge". These initiatives are designed to enable students to better prepare for societal changes and professional challenges.

## **Prize for Excellent Teaching**

**Granter:** Liga Bank Foundation

**Grantee:** Kerstin Haag, Felix Hiemeyer & Dr. Jutta Walz

### **Award Description:**

The Award for Excellence in Teaching (sponsored by the Liga-Bank Foundation) is given for formats already in practice that can be considered examples of best practice at the KU. Excellent teaching is competence-oriented, consistent with the respective module descriptions, reflects the current state of research, and is constantly being developed. In addition, it is open to educational innovations and technologies, combines didactic settings (e.g., gamification, simulation didactics, blended learning, etc.), and addresses current topics. Kerstin Haag, Felix Hiemeyer and Jutta Walz received the award for the module "Management Simulation in Tourism", which connects students of different nationalities and disciplines with guest lecturers from all over the world and is offered in the form of

an Erasmus+ Blended Intensive Program. It is characterized by a transdisciplinary format that provides an ideal platform for the development of key skills such as intercultural competence, teamwork and communication skills. Students work in international teams from different disciplines to create a creative and collaborative learning environment. The didactic concept is based on the KU's Mission Statement and puts the "discursive education" element to practice: Lecturers act as coaches who support the students' self-learning process through a mixture of classroom formats and digital teaching methods. Internal coaches and international guest lecturers bring "education tailored to the needs of the individual" to life. The ILLIAS learning platform is used in an innovative way by simulating the operation of tourism facilities. The Erasmus+ BIP format strengthens the European idea and is ideal for addressing social challenges. The shared experience is enriched not least by activities such as excursions, creative presentation formats and unforeseen challenges – an immersive learning adventure in which the students immerse themselves and grow in a transformative way. Through this innovative approach, the course brings theoretical approaches to life in practice and focuses on personal development and growth.

## Educator Recognition

At Ingolstadt School of Management, we recognize educators for quality of teaching in the following ways:

- ❖ Annual teaching excellence awards
- ❖ Course evaluation scores
- ❖ Faculty promotion and tenure consideration
- ❖ Institutional recognition events
- ❖ Pedagogical innovation grants
- ❖ Professional development opportunities
- ❖ Publication or research support
- ❖ Student-nominated teaching awards

## Teaching Voices

The following statement demonstrates ways in which educators at Ingolstadt School of Management support sustainability and responsible management in their classrooms.

### Winter School "Management Simulation in Tourism"

The Winter School Simulation in Ingolstadt is truly an immersive experience for students from any background. The blend of interdisciplinary design, experiential learning, and gamification supersedes conventional teaching methods, offering a unique and engaging educational experience. The practicality of the programme is somewhat adventurous, and I can't help but think of students as

'Alice' being led, guided, challenged, shaped and influenced into the constructs of space and time ('Alice-learners' was first proposed by Mueller et al., 2015). The students are on a personal journey moving around the learning cycle and the reflective work facilitates transformative learning, something we (educators) are constantly striving for. The organisers of this should be immensely proud of what they have achieved here!

**Dinisa Kandasamy**

**(Assistant Professor in Accounting, University of Birmingham)**

## Reference

Mueller, S., Middleston, K., Neergaard, H., & Tunstall, R. (2015). Alice in Wonderland – An Experience Based Approach to Learning. *3E Conference*. Lueneburg.

## Fostering Innovation



### **Somewhat**

Teaching and learning at our institution moderately support innovation.

## Experiential Learning



### **A lot**

Our institution supports experiential learning significantly through teaching and learning.

## Learning Mindset



### **A lot**

Our institution supports a lifelong learning mindset significantly through teaching and learning.

## Method of Teaching and Learning



### **In person**

Traditional classroom-based learning with face-to-face instruction.

## Barriers to Innovative Curriculum

In 2024, Ingolstadt School of Management identified the following barriers to innovating, updating, or taking risks in existing curriculum:

- ❖ Administrative resistance
- ❖ Budgetary limitations
- ❖ Faculty resistance
- ❖ Outdated infrastructure
- ❖ Scalability issues
- ❖ Uncertain return on investment

## Barriers to Innovative Pedagogy

In 2024, Ingolstadt School of Management identified the following barriers to innovating, updating, or taking risks in existing pedagogy:

- ❖ Administrative hurdles
- ❖ Budget constraints
- ❖ Classroom infrastructure limitations
- ❖ Faculty resistance
- ❖ Resource constraints
- ❖ Scalability issues
- ❖ Time constraints





# Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.

## How We Define Research

Our research addresses key problems affecting businesses, organizations, and society. We develop the next generation of thoughtful and productive researchers. Our research priorities are digital and data-driven business, sustainability and questions relating to the future of the economy, such as evidence-based evaluation of new technologies, social norms and state intervention.

## Research vs Research for RME/Sustainable Development



## Research Funding

In 2024, Ingolstadt School of Management was awarded funding for research that is:



**Institution  
Specific**



**Local**



**Regional**



**National**



**International**

## Socializing Research

In 2024, Ingolstadt School of Management contributed research findings to:

- ❖ Community organizations
- ❖ Government and policy makers
- ❖ Industry and business networks
- ❖ International media
- ❖ Local media
- ❖ National media
- ❖ Open-access platforms
- ❖ Public events and lectures
- ❖ Research collaborations
- ❖ Social media and digital outreach

## Research Projects

In 2024, Ingolstadt School of Management reported 7 research projects that implemented responsible or sustainable activities.

### Tax avoidance by multinational companies at the subsidiary level

**Period Covering:** March, 2023 - March, 2026

**Department:** Business Administration | Economics

Multinational companies pay significantly less tax on average than comparable companies operating purely at national level. Recent research findings indicate considerable heterogeneity at company level, which is attributable, among other things, to the structure of subsidiaries. The aim of the project is therefore to examine tax planning at the level of individual subsidiaries. The project is divided into three sub-projects:

Since tax avoidance cannot be fully represented using existing categories, Prof. Langenmayr and Prof. Koch are developing a measure in the first subproject that quantitatively measures the intensity of tax planning within corporations. To this end, the effective corporate tax rate is broken down into two components that reflect the result of operational decisions and the effect of tax avoidance. The “operating effective tax rate” reflects a fictitious group tax burden that would result from a given choice of location and allocation of real economic factors without the use of tax avoidance practices by multinational companies. It is calculated directly from the unconsolidated financial statements of the group companies. The “tax avoidance effective tax” rate indicates the extent to which the actual group tax rate falls short of the “operating effective tax rate”. It is calculated retroactively as the difference between the effective group tax rate and the operating effective tax rate. Two approaches are used here: First, the average tax rates weighted by the amount of non-financial assets are used. Second, instead of the tax rate for each group company, the tax rate of comparable but unrelated companies is used. The link is identified using propensity score matching. Finally, the results of this subproject are compared with the traditional tax rates.

The second subproject analyzes how tax planning depends on personnel and organizational structures within the group. To date, this has been examined primarily at the level of the parent company and not at the level of subsidiaries. An international career network is used to collect information on the employees of the tax department for a sample of multinational European corporations. In this way, the question of in which countries multinational corporations recruit the employees of their tax department is investigated.

The third subproject is dedicated to the newly introduced “country-by-country reporting.” It is intended to enable tax authorities to identify subsidiaries that are particularly aggressive in avoiding taxes. The effectiveness of this instrument is analyzed using model theory. In the model with  $n$  countries and one

tax haven, country-by-country reporting can provide indirect evidence of profit shifting by revealing particularly low tax rates. In the model, the avoidance of fixed costs through tax audits is an incentive for companies not to attract attention with particularly aggressive tax planning in their reporting. On the other hand, reporting can lead to undesirable effects in high-tax countries as soon as multinational companies adapt their profit shifting to the new incentives. The model first derives the reaction of companies to the introduction of country-by-country reporting.



## AMI-AirShuttle

**Period Covering:** December, 2021 - December, 2024

**Department:** Business Administration | Marketing

The aim of the AMI-AirShuttle project was the development of a holistic and scalable concept for the airport integration of manufacturer-independent Urban Air Mobility solutions. Within the framework of this project, funded by the Bavarian Ministry of Economic Affairs, partners from industry, business, and academia – including Munich and Nuremberg airports, Airbus, Deutsche Flugsicherung, as well as the universities Catholic University Eichstätt-Ingolstadt, Technische Hochschule Ingolstadt, and Technical University Munich – examined the prerequisites that had to be created for the successful introduction of manned, electrified air taxis at commercial airports.

The Chair of Service Management pursued in the subproject “User Acceptance, Customer Experience, and Travel Behavior” the overarching goal of a holistic investigation of the user experience of an airport shuttle flight. The investigations focused on the requirements and expectations of potential users of these services. Based on the identification of key determinants of user benefits for airport shuttle flights through a holistic consideration of the customer journey, recommendations for action were derived for future service providers and involved stakeholders.



## newMIND on-demand transport

**Period Covering:** August, 2022 - December, 2024

## Department: Business Analytics

The goal of the project newMIND is to strengthen public transport in the Ingolstadt region. A sub-project focuses on the design of an on-demand bus system to better connect rural areas with the city.

The Chair of Logistics and Operations Analytics accompanies the Ingolstädter Verkehrsgesellschaft scientifically in the sub-project. Pilot projects are evaluated using Operations Research methods to develop algorithms for design recommendations. The goal is to improve utilization and resource efficiency of the on-demand system while also including economic, ecological, and customer requirements in the decision-making process.

Within the project, machine learning methods were developed to identify attributes of optimal requests, enabling algorithms that accepted up to 16% more passengers compared to the status quo. In addition, analyses of the Deutschlandticket in pilot regions revealed that feeder services benefitted from significantly increased demand.



## Ressource and CO<sub>2</sub> allocation for City Logistics (ROCOCO)

**Period Covering:** February, 2022 - August, 2025

## Department: Business Analytics

The research project focuses on integrated cost and resource allocation among multiple logistics service providers in tactical city logistics planning. A two-tier city logistics problem is modeled, where goods are first delivered to urban micro-hubs (satellite depots) and then distributed via small electric vehicles or cargo bikes. Mathematical optimization models and heuristic methods are developed to allocate resources and costs fairly across providers, and an instance generator based on real-world data supports evaluation and future research.



## European Basic Income Scheme (EUBIS)

**Period Covering:** December, 2022 - December, 2026

**Department:** Economics

The EUBIS research team is developing a proposal for a European-level Basic Income scheme. The aim is to strengthen solidarity within the European Union and to equalize living conditions within Europe. The fiscal cost as well as the effects on income distribution of a pan-European transfer will be empirically assessed using EU-SILC data (EU-SILC = European Union Statistics on Income and Living Conditions) and microsimulation techniques.

The goal of the EUBIS project is to develop a robust projection that can serve as a basis for the introduction of a European Basic Income Model.

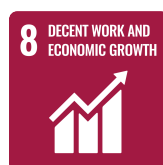


## Pension Splitting as an Alternative to Survivor's Pension

**Period Covering:** October, 2025 - October, 2026

**Department:** Economics

This project, commissioned by the German Pension Insurance, investigates how a mandatory pension splitting model could replace or complement the traditional survivor's pension in Germany. Led by Prof. Dr. Jörg Althammer (KU Eichstätt-Ingolstadt), together with Dr. Tanja Kirn (University of Liechtenstein) and Martin Mehl, the team uses advanced microsimulation techniques based on a novel dataset combining the Socio-Economic Panel (SOEP) and administrative data from the German Pension Insurance. The project analyzes the impacts of different reform scenarios on old-age poverty, gender equality, the sustainability of the pension system, and the distribution of entitlements within families. Legal and normative aspects of social justice are also integrated into the analysis. The first interim results are expected in late 2025, with final outcomes in Autumn 2026.



## Predicting Food Waste from Dynamic Inconsistencies

**Period Covering:** January, 2021 - December, 2025

**Department:** Economics

In this project, Prof. Alexander M. Danzer, PhD (KU) and Dr. Helen Zeidler (TUM) investigate the relationship between dynamically inconsistent time preferences and individual food waste behavior along the food consumption chain. Using data from a nationally representative longitudinal survey in Germany, they construct targeted measures of food purchasing, consumption, and waste, alongside individual dynamic inconsistency parameters derived from monetary trade-off questions. Danzer and Zeidler find that present-biased individuals waste more food. This result is replicated when employing a validated self-reported procrastination proxy, enabling methodological triangulation; moreover, present bias also predicts food waste behavior several weeks later in the second survey wave. The researchers investigate a behavioral mechanism in which healthy food, purchased with good intentions, is consumed later than planned and consequently spoils, and find empirical support for each step of this process. By linking inconsistencies between grocery shopping and food preparation, our study provides novel evidence that dynamically inconsistent decision-making contributes to the persistent generation of avoidable household food waste, with important implications for the design of targeted behavioral interventions.



## Research Awards

In 2024, Ingolstadt School of Management was awarded 7 research awards for responsibility- and/or sustainability-related research.

## Prize for the best dissertation

**Granter:** Sparkasse Ingolstadt Eichstätt

**Grantee:** Dr. Christina Langer

### **Award Description:**

Dr. Christina Langer receives the award for the best dissertation at the KU in 2024 for her work “Micro-Level Perspectives on the Future of Work – New Evidence on Workers' Skill Returns and Firms' Skill Demand.” The cumulative dissertation consists of four research papers, one of which was published online in the Harvard Business Review. Christina Langer was invited to present her research at Harvard University and Stanford University. The extensive media coverage (including SZ, FAZ, Handelsblatt, Wirtschaftswoche, Forbes, New York Times, Wall Street Journal) underscores the social significance of her research. The dissertation was supervised by Prof. Dr. Simon Wiederhold (Chair of Economics / Macroeconomics). The thesis first analyzes the supply side of the labor market and examines how skills acquired during training affect the labor market success of graduates. Employees who have acquired higher cognitive, social, or digital skills during their training perform better in the long term. The returns on digital skills in particular show strong growth. In 2017, these were seven times higher than in 1990. A comparison of current and previous training plans for 81 occupations shows that social, digital, administrative, and management skills are becoming increasingly important, while cognitive and manual skills are becoming less important. The second part of the study focuses on the demand side of the labor market and explores which skills and qualifications are sought after by companies. Millions of job advertisements were evaluated for this purpose. The study examined how the pandemic-induced increase in working from home is influencing the world of work in Germany and leading to higher skill requirements. It also highlights the trend toward “skills-based hiring” in the US, where companies—especially in the IT sector—are neglecting formal qualifications in favor of proven skills.



## **Professor Sutor Foundation Award for theses on issues of social and political ethics**

**Granter:** Sutor Foundation

**Grantee:** Dr. Helen Zeidler

### **Award Description:**

Dr. Helen Zeidler's dissertation is motivated by questions of great relevance to economic policy: Against the backdrop of climate change and other global crises, society faces dramatic challenges that will also change our accustomed lifestyle. Helen Zeidler explains that the individual behaviors prevalent in Western societies, such as unhealthy eating habits or food waste, are associated with substantial economic costs for society. From this, she derives the fundamental research topic of her



work: How can consumers change detrimental behaviors, and how can effective (government) regulation be designed? Zeidler's research focuses on specific control parameters of our lifestyle and analyzes the extent to which economic behavior can be steered and how effective government regulation can be designed. The dissertation sets out to examine those behaviors at the individual level that, when aggregated, cause significant social costs in the healthcare system or food supply. In her empirical treatment of the research questions, Helen Zeidler uses a wide range of empirical methods, from linear regression models to structural estimates. Due to the research design, it is possible to derive plausible statements about causal relationships. The dissertation is notable for its high degree of academic independence and innovation. By collecting its own data through a complex field experiment and a representative survey, the contribution in this area goes well beyond what is usually expected in a dissertation and enriches basic research. The Professor Sutor Foundation Award is intended to raise the profile of the KU by stimulating and promoting discussion of social and political ethics in research and teaching.

## **Wirtschaftswoche Ranking: Young Star of Business Administration**

**Granter:** Wirtschaftswoche

**Grantee:** Prof. Dr. Pirmin Fontaine

### **Award Description:**

The magazine "Wirtschaftswoche" collected the scientific articles of economists working at professorships, Fraunhofer and Max Planck Institutes in Germany, Austria and Switzerland. Prof. Dr. Pirmin Fontaine, holder of the Chair of Logistics and Operations Analytics at the Ingolstadt School of Management (WFI), came 45th in the "Young Stars of Business Administration" category for economists under the age of 40. In his research, Fontaine focuses in particular on the development of solution methods for problems in the areas of mobility, supply chain management, production and logistics. He and his team are currently working on increasing resilience in the supply chain with the help of machine learning, improving dial-a-bus systems and planning urban logistics concepts, among other things. The data source is the bibliometric web portal "Forschungsmonitoring", which is operated by the Economic Research Institute KOF at the ETH Zurich. The current ranking refers to publications in business journals from 2020 to 2024 inclusive. For the evaluation, the journals were weighted according to their reputation. Data from 413 scientists were included in the evaluation in the U-40 category.

## **Wirtschaftswoche Ranking: Scientific Lifetime Achievement**

**Granter:** Wirtschaftswoche

**Grantee:** Prof. Dr. Heinrich Kuhn and Prof. Dr. Thomas Möhlmann

### **Award Description:**

The magazine "Wirtschaftswoche" collected the scientific articles of economists working at professorships, Fraunhofer and Max Planck Institutes in Germany, Austria and Switzerland. Prof. Dr. Heinrich Kuhn, holder of the Chair of Supply Chain Management and Operations, is ranked 100th among economists from Germany, Austria and Switzerland. Kuhn's work focuses on issues relating to the design and operation of production and logistics systems, most recently researching the optimization of store logistics in the retail sector. Prof. Dr. Thomas Möhlmann, holder of the Chair of Finance and Banking, was ranked 228th. His research interests include risk management in banks, the regulation of financial institutions and applied econometrics. The data source is the bibliometric web portal "Forschungsmonitoring", which is operated by the Economic Research Institute KOF at the ETH Zurich. The lifetime achievement rating takes into account all articles ever published. For the evaluation, the journals were weighted according to their reputation. Data from 4958 scientists were included in the lifetime achievement category.

## 7th Annual Young Scholar Research Competition Finalist

**Granter:** AMA Organizational Frontlines Research Special Interest Group

**Grantee:** Aline Lanzrath, Christian Homburg, Robin-Christopher Ruhnau

### **Award Description:**

Award for a research projected on Organizational Frontlines, coauthored by a young researcher (scholar). Organizational Frontlines (OF) is broadly defined as the study of interactions and interfaces at the point-of-contact between an organization and its customers that promote, facilitate, or enable value creation and exchange (Singh, Brady, Arnold and Brown 2017). Topics of OF interest span several fields of inquiry and disciplines of research.

## WFI Highlight for Research 2024

**Granter:** WFI

**Grantee:** Prof. Dr. Heinrich Kuhn

### **Award Description:**

Prof. Dr. Heinrich Kuhn, holder of the Chair for Supply Chain Management & Operations since 1998, was honored for his outstanding contributions to the faculty. His extensive research and ability to integrate it into teaching and student as well as doctoral projects were especially highlighted. Prof. Kuhn shares his passion for logistics with new generations, actively involving students in his research projects. Kuhn's work focuses on issues related to the design and operation of production and logistics systems. For analyzing and optimizing such systems, researchers primarily use quantitative operations research (OR) methods to study the performance of production and logistics systems in the retail and automotive industries.

## Best Paper Award

**Granter:** QUIS18

**Grantee:** Katja Gelbrich, Holger Roschk, Sandra Miederer, Alina Kerath

### **Award Description:**

This award for the best conference paper was granted at the 18th International Research Symposium on Service Excellence in Management (QUIS 18).

## **Research Presentations Related to RME and/or Sustainability**

In 2024, Ingolstadt School of Management gave 3 research presentations related to RME and/or sustainability.

### **Resource Planning and Cost Allocation for Tactical Planning in Cooperative Two-tier City Logistics Systems**

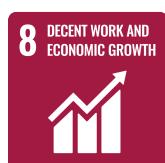
**Authors:** Johannes Gückel, Catholic University of Eichstätt-Ingolstadt | Prof. Teodor Gabriel Crainic, Université du Québec à Montréal (UQAM) | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** June, 2024

**Presented at:** National or international discipline-specific conference

**Department:** Business Administration | Business Analytics | Economics

The rapid transport of freight is essential for modern societies and economic growth, yet urban freight also creates significant challenges for Logistics Service Providers (LSPs) and municipalities. A centrally coordinated Two-Tier City Logistics System (2T-CLS), where LSPs collaborate, can reduce both economic and environmental costs. We introduce a mixed-integer linear program (MILP) for tactical planning of a 2T-CLS, combining service network design in the first tier and vehicle routing in the second. To address larger instances, we propose an Integrative Two-Step Large Neighborhood Search with adaptive components. For fair cost distribution, we investigate proportional and game-theoretical methods. Numerical experiments show collaboration yields 26.91% average savings, primarily from first-tier cooperation.



## Balancing power in vocational education: Micro foundations for Acemoglu and Robinson's state-society heuristic

| [DOI](#)

**Authors:** Johannes Kellner, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. André Habisch, Catholic University of Eichstätt-Ingolstadt | Lucas Trutwin, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** June, 2025

**Presented at:** National or international discipline-specific conference

**Department:** Economics | Entrepreneurship

Acemoglu and Robinson argue that a balance between State and Civil Society ("narrow corridor") is crucial for achieving both long-term civil liberty and effective government institutions. Although Acemoglu and Robinson present ample historical evidence for their thesis, they do not provide extensive micro-foundations for it. This paper aims to close that theoretical gap. We claim that the organizational structures within the Central European "dual system" of vocational education and training (dual VET) provide a compelling practical example of a power-balancing mechanisms. Our institutional economic analysis identifies four principles that balance power between the government and private firms within the dual system. This delicate balance of power facilitated the development of public training schemes, ultimately leading to one of the most stable and effective VET systems in the world.



## A supervised machine learning framework to predict the request fit for dynamic dial-a-ride problems

| [DOI](#)

**Authors:** Simon Mader, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt | Dr. Stefan Voigt, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** May, 2025

**Presented at:** National or international discipline-specific conference

**Department:** Business Analytics

On-demand buses provide a flexible solution to strengthen public transport in rural areas. Public transport providers (PTPs) aim to maximize passenger service but face a dynamic booking process where requests arrive continuously. Immediate acceptance decisions may tie up resources for future demand. Predicting the fit of incoming requests can improve passenger service in such dynamic passenger-maximizing dial-a-ride problems (PM-DARPs).

We propose a request fit predictor (RFP) that applies supervised machine learning (ML) to estimate the fit of requests using problem-specific features. A time-dependent threshold adapts fit requirements over the booking horizon, handling uncertainty. The modular design allows integration with both exact solvers and heuristics, ensuring feasible real-time acceptance. Using real data from a German PTP, the RFP improved served passengers by 15.98% compared to the status quo. Against a sequential solver benchmark, it served 9.32% more passengers while reducing distance by 6.93%.

For practitioners, the approach increases efficiency and stabilizes service levels throughout the booking horizon. For academics, it demonstrates how offline learning from static problems can improve online decision-making, with transferability to other dynamic routing contexts.



## Publications Related to RME and/or Sustainability

### Women's Underrepresentation in Business-to-Business Sales

| [DOI](#)

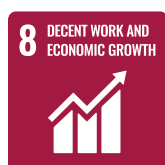
**Authors:** Dr. Aline Lanzrath (University of Mannheim) | Prof. Dr. Dr. h.c. mult. Christian Homburg (University of Mannheim) | Prof. Dr. Robin-Christopher Ruhnau (Catholic University of Eichstätt-Ingolstadt)

**Date of publication:** September, 2025

**Department:** Marketing

Sales faces the second-largest gender gap of any corporate function, with women's underrepresentation even more pronounced in business-to-business (B2B) sales and at higher hierarchical levels. Concurrently, the call for a more gender-diverse sales force is gaining momentum

for social and economic reasons, moving the question of how to attract and promote women in B2B sales to the top of sales managers' agenda. Using an inductive approach, we uncover male-centricity of communication and job structures in B2B sales as the underlying reasons deterring women from entering and advancing in B2B sales. Specifically, male-centricity implies a misfit between B2B sales and women's self-conception and needs. By deriving contingencies of these relationships, we offer solutions to women's underrepresentation in B2B sales by showing, for example, which sales positions are less prone to signal or create a misfit to women and what gender-inclusive resources sales departments can provide and saleswomen can build.



## Implementierung von KI: Perspektiven für die Nachhaltigkeitsberichterstattung

| [DOI](#)

**Authors:** Andreas Dauerer, Catholic University of Eichstätt-Ingolstadt | Dominik Brändli, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. mult. Anton A. Burger, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** September, 2025

**Department:** Business Administration | Business Analytics | Accounting | Finance

Due to growing regulatory requirements such as the Corporate Sustainability Reporting Directive (CSRD), companies are faced with the challenge of producing complex sustainability reports efficiently and accurately. Artificial intelligence is seen as a key technology for improving data quality and reporting processes. But how realistic is this approach in practice? What opportunities and obstacles do companies see, and what recommendations can be derived from this? This article provides insights into the perspectives and experiences of seven experts from various industries. The respondents have experience in sustainability management, accounting and reporting. Their assessments of the implementation of AI in ESG reporting are analysed and compared with current findings from the literature.



## JUE Insight: Expectations about Future Tax Rates and Firm Entry

| [DOI](#)

**Authors:** Prof. Dr. Dominika Langenmayr, Catholic University of Eichstätt-Ingolstadt | Dr. Martin Simmler, Thünen Institute for Rural Economics

**Date of publication:** September, 2025

**Presented at:** National or international discipline-specific conference

**Department:** Economics

Firms should use all available information to anticipate future tax rates. Firm mobility is one source of such information. Langenmayr and Simmler first establish theoretically that expected future tax rates are higher in jurisdictions attractive for immobile firms (such as wind power plants or resource extracting firms). Fewer mobile firms enter in such a jurisdiction. Building on previous empirical evidence that German municipalities raise tax rates following the entry of immobile firms, they confirm that firms use this information to anticipate future tax rates. In the jurisdictions with the largest expected future tax rate increases, 10 % fewer firms enter.



## Ready for take-off? The dual role of affective and cognitive evaluations in the adoption of Urban Air Mobility services

| [DOI](#)

**Authors:** Dr. Frederica Janotta, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Jens Høgreve, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** June, 2024

**Presented at:** National or international discipline-specific conference

**Department:** Business Administration | Computer Information Systems | Management | Marketing

Technological advancements have led to the development of aerial vehicle concepts for passenger transportation, termed "Urban Air Mobility." Related services could provide more efficient and flexible travel options. However, as flight modes will shift to autonomous operations in the near future, a deeper understanding of consumer perceptions and adoption intentions related to this AI-enabled service will be crucial to its success. Building on dual-process theory, we examine the influence of affective and cognitive considerations in the formation of adoption intentions of autonomous passenger drones. Using Virtual Reality (VR), we manipulate the presence of a pilot onboard the vehicle to assess the influence of human supervision on subsequent adoption intentions using structural equation modeling. In two experimental studies, we show that affective responses exert a stronger influence on adoption intentions than cognitive considerations. Results indicate that some form of human supervision will be crucial to trust formation, especially for risk-averse consumers.



## The Theory of the Vocational Education. Agency Problems in Dual Vocational Education and how to overcome them.

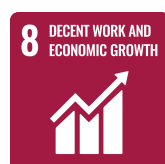
**Authors:** Johannes Kellner, Catholic University of Eichstätt-Ingostadt | Prof. Dr. André Habisch, Catholic University of Eichstätt-Ingostadt | Lucas Trutwin, Catholic University of Eichstätt-Ingostadt

**Date of publication:** May, 2024

**Presented at:** National or international discipline-specific conference

**Department:** Economics | Entrepreneurship

The Agency Theory – a cherished and widely used institutional economic concept for explaining contractual relationships in various contexts – has also proven its explanatory function in the area of education. However, it has not yet been applied to dual vocational education and training (VET), which is renowned for its unique institutional structure and successful application in Central European Countries. Our in-depth institutional economic analysis of dual VET arrangements in Germany models the challenge of private firms providing government-approved VET programs as an agency scenario, revealing four mechanisms that allow the dual system to successfully play its pivotal social role.



## Truck-Drone Arc Covering Problem: Application and Case Study in Disaster Management

**Authors:** Dr. Alexander Rave, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt

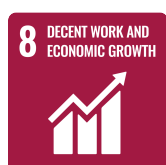
**Date of publication:** June, 2025



## Department: Business Analytics

Effective river exploration before, during, or after floods is crucial for civil protection and disaster management, helping to enhance preparedness and even prevent disasters. Traditionally, this process relies on boats, trucks, helicopters, or is sometimes not conducted at all. However, autonomous drones equipped with cameras can significantly improve river monitoring. By integrating a truck with a drone, the drone's operational flexibility increases, overcoming its limited range. Recognizing this potential, the Bavarian Red Cross has equipped a truck with a drone for river coverage.

Inspired by this real-world application, we introduce the Truck-Drone Arc Covering Problem (TD-ACP) to optimize river exploration. We model the TD-ACP as a mixed-integer linear program (MILP) and incorporate valid inequalities that strengthen the formulation, enabling the solution of realistically sized instances to optimality. Our numerical study shows that using drones for river coverage can reduce coverage time by at least 56.3% compared to traditional boat coverage. Additionally, we propose a manual planning heuristic that is easily applicable for practitioners, achieving an average optimality gap of just 4.2%.



## Fast Shapley Value Approximation Through Machine Learning With Application in Routing Problems

| [DOI](#)

**Authors:** Johannes Gückel, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** July, 2025

**Presented at:** National or international discipline-specific conference

**Department:** Business Administration | Business Analytics | Economics

For many routing applications, it is necessary not only to minimize costs but also to allocate them to customers. The Shapley value is a well-known method for fair allocation, but its computational complexity limits use in NP-hard problems like routing, where exact computation is infeasible. We propose a Machine Learning-based Shapley Value Approximator (MLSVA) that exploits routing-specific structures as features, enabling real-time approximations. In an extensive numerical study, our MLSVA outperforms state-of-the-art methods for the Traveling Salesman Problem (TSP) and delivers the first efficient high-quality approximations for the Capacitated Vehicle Routing Problem (CVRP). On average, we achieve mean absolute percentage errors of 2.4% for TSP and 3.5% for CVRP.

Moreover, MLSVA remains effective with biased labels, demonstrating scalability to large routing problems. Finally, we show its generalizability by approximating Shapley values in a bin packing problem variant.



## How Solidary is the Market? – An Economic Ethics Perspective

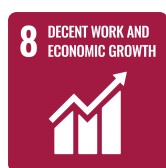
| [DOI](#)

**Authors:** Prof. Dr. Jörg Althammer, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** June, 2024

**Department:** Economics | Business Ethics / Social Policy

This contribution explores the relationship between markets and solidarity from the perspective of economic ethics. Traditionally, markets are considered antagonistic to solidarity, as they coordinate self-interested actors through impersonal exchange. Drawing on cooperative game theory, the chapter argues that markets can indeed generate solidarity if embedded in appropriate institutional frameworks. The analysis distinguishes between “weak solidarity,” where fair bargaining power ensures equitable distribution of cooperative gains, and “strong solidarity,” which requires equal starting conditions for cooperation. Markets alone are not inherently solidaristic; rather, their capacity to produce fair and socially desirable outcomes depends on political and institutional frameworks. The chapter thus positions solidarity as a structural condition of modern economies, highlighting the role of public policy in shaping markets that align with societal values.



## Old-Age Security Policy: Economic and Social-Ethical Challenges

| [DOI](#)

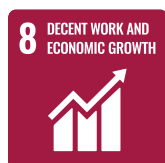
**Authors:** Prof. Dr. Jörg Althammer, Catholic University of Eichstätt-Ingolstadt

**Date of publication:** August, 2023

**Department:** Economics | Social Policy / Business Ethics

Germany's pay-as-you-go pension system faces a mounting tension between contribution stability and adequate benefit levels due to demographic change. Without reform, old-age poverty is set to rise, yet shifting the burden to younger cohorts would undermine intergenerational fairness and fiscal

sustainability. The article reviews how core principles of earnings-related, contribution-equivalent pensions have already been modified (e.g., child-rearing and care credits, minimum entitlements) and critically assesses proposals such as greater tax financing and stronger funding. The authors identify a structural flaw: the strict separation of insurance (contribution-based) and welfare (means-tested) pillars. They propose a hybrid model that integrates both—maintaining the equivalence principle while introducing a tax-financed, means-tested basic component (with partial income disregard) to prevent poverty and reduce disincentives for low earners. Raising the statutory retirement age in line with life expectancy and adjusting framework conditions are discussed as complementary measures.



## Research Barriers

In 2024, Ingolstadt School of Management identified the following barriers to conducting research related to sustainability and/or responsibility:

- ❖ Funding challenges
- ❖ Institutional policies and bureaucracy
- ❖ Publishing barriers
- ❖ Time constraints
- ❖ Technology and resource access



# Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.

## How We Define Partner

We engage national policymakers, regional business leaders, and the public through ministerial advisory roles, close networking, and open events like Dies Oeconomicus. Policy and corporate practitioners teach our Sustainability Lecture Series, while service learning projects connect students with community partners, delivering societal impact and helping them build professional networks for responsible careers.

## Institutional Partnerships

- ❖ AACSB (Association to Advance Collegiate Schools of Business)
- ❖ Times Higher Education (THE)

## Student Organization Partnerships

- ❖ Catholic University Community (KHG)
- ❖ European Student Network (ESN)
- ❖ JCNetwork
- ❖ SMD – Netzwerk von Christen in Schule, Hochschule und Beruf
- ❖ Unicef

## Partnerships

The following provides more details on 10 key partnerships at Ingolstadt School of Management.

### IZA Bonn

Prof. Alexander Danzer, PhD, Chair of Economics, esp. Microeconomics, is a Research Fellow since 2011, participating in Workshops on Environmental Economics.

### YES! – Young Economic Solutions

The YES! – Young Economic Solutions is a joint initiative of the **Leibniz Information Center for Economics (ZBW)** and the **Joachim Herz Foundation** under the patronage of the **Federal Ministry for Economic Affairs and Climate Action**. As a **school competition** for economic, social and environmental issues, it opens doors for the ideas of the next generation, offering students a common platform and the tools to develop solutions for economic, ecological and social problems. Young people take responsibility, are the next generation's voice, and discuss the present and future global challenges.

In 2018, when four economics professors of WFI joined the competition together with the Munich-based ifo Institute, the KU was the first university ever to become a scientific partner of the competition. Since then, different chairs of WFI have been participating in different years, and YES! has become Germany's largest school competitions regarding global challenges in the economy, society and the environment of the grades 10+. WFI professors and research associates participate by formulating research topics and supervising school teams, i.e. preparing and implementing subject-related discussions with the school teams and answering questions. Several teams supervised by WFI researchers have made it to the finals. In 2021, the school team of the Deutsche Berufsschule Hong Kong, mentored Prof. Dr. Dominika Langenmayr (Chair of Economics, especially Public Finance) and her research associate Philipp Krug, achieved the **Best Scientific Analysis Award** for developing the concept "Re-Tax - Together win in the fight of tax evasion!", using digitalization to create incentives for customers to ask for their receipt after a purchase.

## German Research Foundation (DFG)

The German Research Foundation is the central self-governing research-funding organization in Germany. It serves the sciences and humanities and promotes research of the highest quality in all its forms and disciplines at universities and non-university research institutions. The focus is on funding projects developed by the academic community in the area of knowledge-driven research. The DFG funds research projects, creates competitive opportunities and conducts procedures for the review, evaluation, selection and decision of research proposals. It helps shape the overall conditions and standards of academic research. The DFG maintains a dialogue with society, politics and business and supports the transfer of knowledge. It advises state institutions and institutions working in the public interest on issues relating to academic research and research policy. Moreover, the DFG particularly promotes international cooperation, early career researchers, gender equality and diversity in science and the humanities.

The application for admission that the KU submitted was preceded by a multi-year process in which the University sharpened its research profile with new research priorities, established research structures, such as the Research Service Center, and expanded offers and new qualification paths for young scientists. The amendment of the Foundation Charter was also an important element in this process.

## BayZeN

The Bavarian Center for Higher Education and Sustainability (BayZeN) sees itself as a think tank for sustainability, education for sustainable development (ESD), and climate protection, with the following mission:

- **Promoting scientific discourse** on the major societal challenges of sustainable development and on the responsibilities of universities in Bavaria derived from this and from the Bavarian Higher Education Innovation Act;
- **Improving the framework conditions** for sustainable development at universities in Bavaria (institution-wide approach);
- **Advising** member universities on the implementation and structural anchoring of sustainability, ESD, and climate protection in the fields of research, teaching, operations, governance, student engagement, and transfer. Additional focus is placed on the areas of innovation and entrepreneurship as well as art and communication.
- providing **professional support** to university associations in Bavaria in the areas of sustainability, ESD, and climate protection.

## Uniservitate

In the international Service Learning project Uniservitate, KU has been one of seven worldwide hubs since 2020 for the **dissemination and promotion of Service Learning at Catholic universities**. Uniservitate aims to systematically and extensively establish Service Learning programs at universities. The project is led by the Latin American Center for Solidary Service Learning (**CLAYSS**) in Argentina and is funded by the **Porticus Foundation**.

*Uniservitate* is the programme for the promotion of solidarity service-learning in Catholic Higher Education. Its objective is to generate a systemic change in Catholic Higher Education Institutions (CHEIs) through the institutionalization of service-learning as a tool to achieve its mission of offering an integral education to the new generations and involving them in an active commitment to the challenges of our time.

Focusing on the transformation of teaching practices in CHEIs, service-learning proposes to articulate academic activities with social commitment, thus strengthening the spiritual identity of Catholic institutions. It is fundamentally a matter of involving young people as real agents of social change in the construction of a more just and supportive society that expresses the mandate of the “civilization of love”. *Uniservitate* is a global network and as such, it seeks to establish solid and constructive links between higher education institutions rooted in very diverse social and cultural contexts, with the purpose of expanding dialogue and enriching the perspective of higher education in the acknowledgement of the multiculturalism that characterizes the contemporary scenario. Collaboration, open listening, respect for diversity and collective production constitute the bases on which the programme is built and grows day by day.

At WFI, Prof. Dr. André Habisch (Chair of Christian Social Ethics & Social Policy) and his team has been implementing service-learning into teaching modules, building a bridge from academia to society. In February 2024, he hosted a 3-day international workshop on the topic "**Service Learning Meets Business Education**". The focus of the program was on service learning in business and economics; however, lecturers from other subject areas were also very welcome. The workshop dealt with the state of service learning in Europe, the teaching of transversal skills through service learning and the integration of AI in service learning seminars and also included an insight into one of the action-learning-components of the winter school Management Simulation in Tourism.

## ISEP Study Abroad

ISEP Study Abroad is a student-centric non-profit academic organization dedicated to making education abroad accessible to all students.

As one of the first universities in Germany the KU has been a member of ISEP's global student exchange network for more than 40 years.

WFI regularly welcomes ISEP exchange students primarily from the USA for its International Fall Term or a full academic year.

For WFI students on the other hand ISEP offers a very costeffective possibility to study one or two semesters in the USA or at one of over 300 institutions in 50 countries worldwide with no tuition fees.

<https://www.isepstudyabroad.org>

Simon Märkl, KU International Office

## The Social Impact Start-up Academy (SISTAC)

The Social Impact Start-up Academy (SISTAC) is a non-profit organization that fosters impact entrepreneurship by connecting students with impact start-ups, particularly from the Global South. Through innovative educational formats, SISTAC enables students to engage directly with real-world challenges faced by these start-ups. This hands-on approach allows students to develop practical skills while contributing to the success and sustainability of social enterprises.

By facilitating cooperation between students and entrepreneurs, SISTAC not only enhances learning outcomes but also addresses critical gaps in entrepreneurial education and support, particularly in regions like Nigeria, Ghana, and Kenya. Supported by Bayer Foundations, <https://sistac.world> identifies start-up founders with a potential for social impact thorough a multi-step process and boosts their invention e.g. by running specific university courses worldwide, organizing financial and non-financial support or providing experienced business coaches.



Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, was one of the founders of SISTAC and has been serving as chairman of the board since 2020. The idea behind the platform has been to institutionalize the close collaboration of students and social entrepreneurs that developed a part of Prof. Habisch's "Social Innovation" course. In this innovative action-learning program, which is a key module in the "Entrepreneurship & Innovation" specialization of the Master's program in Business Administration, in which WFI Master's students specializing in Entrepreneurship and Innovation analyze selected social entrepreneurs' business models and generate concrete ideas to boost their growth. The ideas are then implemented and tested.

Today, SISTAC involves a network of partner universities worldwide with the support of academics, practitioners, speakers and coaches. For companies, structured skills-based volunteering programs with impact start-ups enhance employee skills and foster corporate social responsibility. Universities benefit from integrating SISTAC's resources into their curricula, enabling students to gain crucial skills and facilitating best practice exchanges. Members, including alumni and impact entrepreneurs, can continue their learning journey through our rich knowledge database and extensive network, supporting ongoing growth and success in social impact ventures. The collaboration with SISTAC has also resulted in publications in different paper collections in German and English language. Moreover, the SISTAC Award honours outstanding student projects – not only according to academic standards. Every year, SISTAC chooses those seminar works and master theses that have made an extraordinary positive impact on their partner company and its community.

## **Marketing Accountability Standards Board (MASB)**

We establish marketing measurement and accountability standards to link marketing actions to financial return. We aim for a sustainable understanding of marketing and define measures in a transparent and responsible way.

## **DFH Deutsch-Französische Hochschule (Franco-German University)**

The DFH is an association of universities from Germany and France, which is financed by the German and French governments. Its purpose is to facilitate international cooperation in higher education by primarily enabling double degrees at French and German universities. All degree programs sponsored by the DFH are subject to strict quality control, which is ensured through regular evaluations by independent German and French university lecturers.

WFIs double-degree Master's program in Business Administration "Digital Customer Experience & Service Design" (DICE) in cooperation with the Toulouse School of Management TSM is accredited by the DFH.

WFI's new double-degree Bachelor's program in "Business Administration and Global Management" in cooperation with the Toulouse School of Management TSM is currently in the process of accreditation by the DFH, which is expected by the next winter term 2026/27.

The Benefits of the DFH network include:

- Mobility grant:

DFH grants each student on the course €350 per month during their stay abroad. Students also receive the scholarship during the required internship, which is part of the curriculum. The DFH mobility allowance can be combined with Erasmus+, other scholarships, or BAföG (German federal student grant) benefits for studying abroad.

- Company Scholarships:

The DFH collaborates with leading companies from various industries as part of its scholarship programs. Within this framework, each partner awards one or more scholarships to DFH students annually.

- Intercultural Applicant Trainings:

The DFH offers intercultural applicant trainings to support the application process in both countries.

- BNP-Paribas-DFH Scholarship

In the past years, two students of the double-degree Master's program have already been awarded the BNP Paribas corporate scholarship for their excellent academic achievements. The scholarship is endowed with 3,000 euros and is awarded by the Franco-German University and BNP in France and Germany at the respective embassy in turns. The double success shows that the double-degree Master's program is not only competitive internationally, but even considered a leading international program.

## **FRIBIS – Freiburg Institute for Basic Income Studies**

FRIBIS is an interdisciplinary research center at the University of Freiburg dedicated to the study of basic income in its economic, social, and ethical dimensions. The affiliation allows faculty and students from our institution to collaborate on joint research projects, publish in FRIBIS working paper series, and participate in interdisciplinary networks. It provides opportunities for exchange, co-organization of academic events, and the dissemination of research findings to a broader academic and societal audience. Through joint projects, we contribute to debates on social policy, justice, and sustainability in the context of basic income.

For more details, see the FRIBIS Annual Reports (<https://www.fribis.uni-freiburg.de>) and the last keynote by Prof. Althammer: <https://www.fribis.uni-freiburg.de/event/keynote-by-prof-dr-joerg-althammer-at-the-fribis-annual-conference-2024-a-feasible-ubi-unconditional-but-inadequate-2/>.



# Practice

We adopt responsible and accountable management principles in our own governance and operations.


## How We Define Practice

Sustainability is a core topic across all disciplines and in our administration. Moreover, we offer a working environment that promotes development and transparency, e.g. in hiring and the qualification of academic and administrative staff. We build an inclusive culture with family-friendly policies, and an emphasis on equal opportunity and diversity.

## Institutional Policies and Practices

- ❖ Campus operations guides
- ❖ Carbon reduction or offset commitments
- ❖ Climate action plan
- ❖ Curriculum guidelines
- ❖ Employee equity, diversity, inclusion
- ❖ Environmental stewardship policies
- ❖ Ethical data sourcing guides
- ❖ Ethical leadership or good governance policies
- ❖ Faculty hiring, tenure, and promotion guidelines
- ❖ Professional training opportunities
- ❖ Responsible procurement policies
- ❖ Student equity, diversity, inclusion
- ❖ Sustainability strategy or strategic plan (school or university level)
- ❖ Accreditation body recommendation documents

## Policy Documents Related to RME and/or Sustainability

VerfahrensO\_Ethikkommission\_KU\_Senatsbeschluss\_19.6.19  View document  Download document

Ordnung\_zur\_Sicherung\_guter\_wissenschaftlicher\_Praxis\_Senatsbeschluss\_21.07.21  View document  Download document

FDM-Policy  View document  Download document

\_\_Nachhaltigkeitskonzept\_2020\_2030  View document  Download document

2024-  
Umwelterklaerung\_KUEI\_2024\_dec24\_validiert

[View document](#) [Download document](#)

190329\_MoU\_final-3

[View document](#) [Download document](#)

Benutzungsrichtlinien\_Stand2015

[View document](#) [Download document](#)

Informationssicherheitsleitlinie\_der\_KU\_Praesidiumsbeschluss\_07-18

[View document](#) [Download document](#)

KU\_Gleichstellungskonzept\_2024\_01

[View document](#) [Download document](#)

## Practice Awards

In 2024, Ingolstadt School of Management received 2 awards for responsible and/or sustainable practices.

### **EMASplus**

**Granter:** Umweltgutachterausschuss (UGA) beim Bundesministerium für Umwelt, Klimaschutz, Naturschutz und nukleare Sicherheit

**Grantee:** Catholic University of Eichstätt-Ingolstadt

#### **Award Description:**

The European environmental management system EMAS (Eco-Management and Audit Scheme) enables companies to conserve resources intelligently. But EMAS can do much more: EMAS-certified organizations make an effective contribution to environmental protection, save costs, and demonstrate social responsibility. EMAS ensures that all environmental aspects, from energy consumption to waste and emissions, are implemented in a legally compliant and transparent manner. As a voluntary instrument of the European Union, EMAS is open to all industries and company sizes, covers all requirements of DIN EN ISO 14001, and is applicable worldwide.

### **THE University Impact Ranking 2025**

**Granter:** Times Higher Education

**Grantee:** Catholic University of Eichstätt-Ingolstadt

## **Award Description:**

The Catholic University of Eichstätt-Ingolstadt (KU) participated in the international Impact Ranking of the renowned Times Higher Education (THE) for the first time in 2023 – and achieved outstanding results right away. Based on data from 2022, KU ranked 55th out of 1,304 participating universities worldwide in the category “Quality Education” (SDG 4). This top international ranking impressively demonstrates KU's long-standing commitment to education for sustainable development. The KU also performed well in the areas of “Sustainable Consumption and Production” (SDG 12) and “Climate Action” (SDG 13), ranking among the top 20 percent of institutions internationally in both fields. The KU continued its successful participation in 2024 and 2025, once again achieving a convincing position in the international comparison. The ranking assessed, among other things, strategic measures and concrete implementations in the areas of environmental protection and sustainability—including approaches to waste prevention and recycling, the use of renewable energies, sustainable building management, and cooperation with local authorities to monitor and prevent climate risks.

## **Practice Voices**

The following statement from stakeholders at Ingolstadt School of Management demonstrates our commitment to sustainable and responsible practices.

### **Bringing Women Into Science**

Encouraging more women to pursue academic careers: This is the goal of the Joint Science Conference's Women Professors Program to support universities and higher education institutions. Institutions can apply for funding for gender equality projects via the program. The Catholic University of Eichstätt-Ingolstadt (KU) was the only University in Bavaria to impress with its gender equality policy goals, structures and measures in the second selection round of the Women Professors Program 2030.

A lot has happened since the first equality concept was presented by the KU in 2015. Justice and equality-related issues are now firmly anchored in the KU's Mission Statement. The proportion of women professors has doubled in the last ten years – from 19 percent in 2015 to 38 percent today. This makes us the leader in Bavaria and well above the national average of 28 percent and the Bavarian average of 24.6 percent. At WFI, we increased the percentage of women professors from 10 to 20 percent in the year 2025.

This positive development was facilitated by the University's successful participation in one of the previous calls for applications for the Women Professors Program, which made it possible, for example, to implement the scholarship program for young female scientists. This program promotes

equal opportunities for women in research and teaching by awarding graduation scholarships to excellent young female academics who are currently completing their doctorate or habilitation at the KU.

In the mentoring program, young female academics are provided with experienced confidants who help them expand their network and advise them on academic careers beyond specialist aspects. Additionally, various workshops are offered that are helpful for successfully completing the PhD program and contribute to career development. Furthermore, the KU established its coaching program and the onboarding program for newly appointed female professors with the funds.

Moreover, the University invested in its women- and family-friendliness. On the one hand, free period products are available at any time at the Eichstätt and Ingolstadt campuses. On the other hand, the so-called “Kids Boxes”, movable children's playrooms, were set up on the Eichstätt and Ingolstadt campuses. The measures of the family-friendly university are open to all members of the KU regardless of their gender.

**Dana Eberl**  
**(Women and Equal Opportunity Officer at WFI)**





# Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.



## How We Define Share

We cultivate a culture of constructive communication that fosters learning. Within the school, seminars, student evaluations, and staff-supervisor meetings help us grow as researchers and teachers. Beyond campus, we engage the public, business, and policy leaders through open days, dialogues, and advisory work, sharing insights and learning from success and failure.

## Engagement Opportunities

Ingolstadt School of Management offers transparent engagement opportunities for members of our institution and community to contribute to our sustainability and responsibility efforts in the following ways:

- ❖ Boards and advisory committees
- ❖ Annual reports
- ❖ Community events and consultation forums
- ❖ Feedback mechanisms (e.g., surveys, suggestion boxes)
- ❖ Open faculty and student meetings and town halls
- ❖ Partnerships with local organizations
- ❖ Public events and panel discussions
- ❖ Publicly accessible sustainability data and dashboards
- ❖ Student and staff volunteer programs
- ❖ Sustainability-focused research and collaboration Opportunities

## Communication Audiences

Ingolstadt School of Management communicates its policies and progress on sustainable development and responsibility with:

- ❖ Alumni and donors
- ❖ Business and industry partners
- ❖ Chamber of commerce and local communities
- ❖ Faculty and staff
- ❖ Government and policy makers
- ❖ Media and public relations channels
- ❖ Prospective and current students
- ❖ Research and academic networks

## Sharing Voices

The following statement from stakeholders at Ingolstadt School of Management demonstrates our commitment to sharing and learning from sustainability and responsible management practices.

### Students presented innovative concepts for the redevelopment of Ingolstadt's inner city

As part of the transfer module **"Innovative Product Development with External Partners"**, students from the Ingolstadt School of Management developed interdisciplinary concepts for the redesign of selected "problem areas" in the inner city of Ingolstadt. The project was carried out by WFI's Chair of Christian Social Ethics & Social Policy (Prof. Dr. André Habisch) in cooperation with the transfer platform **MenschINBewegung** (represented by Johannes Kellner and myself) and the City of Ingolstadt.

The project began with an on-site visit to the designated areas, accompanied by representatives of the city administration. Throughout the summer semester, interdisciplinary and international student teams worked on innovative ideas that integrated not only economic considerations, but also ecological, social integration, and democratic values.

The final presentations took place at the Georgianum and offered a compelling demonstration of how KU's development plan is being put into practice in the area of knowledge transfer and societal engagement – while also highlighting the strong collaboration between KU's campuses in Eichstätt and Ingolstadt.

**Dr. Daniel Zacher**  
(Coordinator of transfer structures and future barometer)

## Communication Barriers

Ingolstadt School of Management faces the following barriers in transparent communications:



**Accessibility  
issues**



**Audience  
reach**



**Data privacy  
regulations**



**Engagement  
gaps**



**Media visibility**

SIGNATORY

# Ingolstadt School of Management

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